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No. 45] NEW DELHI, SATURDAY, NOVEMBER 8, 1986 (KARTIKA 17, 1908)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
(Separate paging is given to this Part in order that it may be filed as a separate compilation)

भाग III—खण्ड 4 (PART III—SECTION 4)

विधिक निकायों द्वारा जारी की गई विविध अधिसूचनाएं जिसमें कि आदेश, विज्ञापन और सूचनाएं सम्मिलित हैं

[Miscellaneous Notifications including Notifications, Orders, Advertisements and Notices issued by Statutory Bodies]

भारतीय रिजर्व बैंक
केन्द्रीय कार्यालय
शहरी बैंक विभाग

“दि आर्केड” विश्व व्यापार केन्द्र

बम्बई-400 005, दिनांक 6 अक्टूबर 1986

संदर्भ यू० बी० डी० सं० बी० आर० 87/ए० 18-86-87—बैंककारी विनियमन अधिनियम, 1949 की धारा 56 के खण्ड (यक) के साथ पठित धारा 36 क की उपधारा (2) के अनुसरण में भारतीय रिजर्व बैंक एतद्वारा यह अधिसूचित करता है कि निम्नलिखित वेतनभोगी कर्मचारियों की सहकारी समिति उक्त अधिनियम के अर्थ के अंतर्गत अब सहकारी बैंक नहीं रह गई है।

समिति का नाम	राज्य
के० एस० आर० टी० सी० कायमकुलम डिस्ट्रिक्ट एम्प्लॉयज को-ऑपरेटिव सोसायटी लि० नं० ए० 271 कायमकुलम, करथिकपल्ली तालुक जिला अल्लेपी।	केरल

कु० आई० टी० वाज़
मुख्य अधिकारी

भारतीय स्टेट बैंक
केन्द्रीय कार्यालय

बम्बई, दिनांक 18 अक्टूबर 1986

सूचना

सं० एस० बी० डी०/003239—भारतीय स्टेट बैंक (सहयोगी बैंक) अधिनियम, 1959 की धारा 29 के निर्बंधानुसार भारतीय स्टेट बैंक ने स्टेट बैंक आफ बीकानेर एण्ड जयपुर के निदेशक बोर्ड से परामर्श करके तथा भारतीय रिजर्व बैंक के अनुमोदन से श्री जे० पी० कुन्द्रा के स्थान पर श्री टी० के० सिन्हा को दिनांक 16 अक्टूबर 1986 से 15 अक्टूबर 1989 तक (दोनों दिन सम्मिलित) स्टेट बैंक आफ बीकानेर एण्ड जयपुर के प्रबन्ध निदेशक के पद पर नियुक्त किया है।

डी० एन० घोष
अध्यक्ष

बम्बई, दिनांक 20 अक्टूबर 1986

सं० ए० डी० एम०/50421—इसके द्वारा बैंक के स्टाफ में निम्नलिखित नियुक्तियां एतद्वारा अधिसूचित की जाती हैं:—

श्री बी० महादेवन ने 17 सितम्बर 1986 से उप प्रबंध निदेशक (वाणिज्यिक बैंकिंग) का पद ग्रहण कर लिया है।

श्री पी० वी० सुब्बाराव ने 15 अक्टूबर 1986 से उप प्रबंध निदेशक (कॉरपोरेट परिचालन एवं निरीक्षण) का पद ग्रहण कर लिया है।

सी० आर० विजयराघवन
मुख्य महाप्रबन्धक
कार्मिक एवं मानव संसाधन विकास

दिल्ली क्षेत्रीय कार्यालय
मुख्य क्षेत्रीय प्रबन्धक सचिवालय

नई दिल्ली-110 001, दिनांक 18 अक्टूबर 1986

क्रमांक दि०क्षे०का०/मु०क्षे०प्र० सचि०/86/1775—कृपया भारत सरकार के राजपत्र में निम्नलिखित नाम प्रकाशित करवाने एवं भुगतान के लिए बिल हमें भेजने की व्यवस्था करें :—

1. श्री वी० के० खट्टर, अधिकारी वरिष्ठ प्रबन्धन श्रेणी-4 ने दिनांक 21-10-1984 को शाखा प्रबंधक, साऊथ एक्स० पार्ट-I (नई दिल्ली) शाखा का पदभार संभाला।
2. श्री डी० के० शर्मा, अधिकारी, अध्यक्ष प्रबन्धन श्रेणी-2 ने दिनांक 26-4-1986 को प्रबन्धक (वा० एवं संस्था०), साऊथ एक्स० पार्ट-I, (नई दिल्ली) शाखा का पदभार संभाला।
3. श्री आर० के० मेहरोत्रा, अधिकारी मध्यम प्रबन्धन श्रेणी-2 ने दिनांक 17-8-1986 को प्रबन्धक (वैयक्तिक), साऊथ एक्स० पार्ट-I (नई दिल्ली), शाखा का पदभार संभाला।
4. श्री पी० के० बग्गा, अधिकारी मध्यम प्रबन्धन श्रेणी-2 ने दिनांक 25-9-1986 को प्रबन्धक (वा० एवं संस्था०), नेहरू प्लेस (नई दिल्ली) शाखा का पदभार संभाला।
5. श्री आर० पी० मल्होत्रा, अधिकारी वरिष्ठ प्रबन्धन श्रेणी-4 ने दिनांक 14-5-1984 को शाखा प्रबन्धक, सेवा शाखा, (नई दिल्ली) का पदभार संभाला।

भवदीय
आनन्द कुमार
हुते मुख्य क्षेत्रीय प्रबन्धक

स्टेट बैंक आफ पटियाला
ग्रामिणिक कार्यालय

नई दिल्ली-110 001, दिनांक 15 अक्टूबर 1986

क्रमांक आप्र/स्टाफ/15089—भारत सरकार के राजपत्र में पर्यवेक्षक कर्मचारी वर्ग की तैनाती/स्थानान्तरण की अधिसूचना हेतु विवरण (सितम्बर 1986) :

1. सर्विस शाखा, नई दिल्ली में कार्यरत अधिकारी श्री तस्सेम चन्द मिसल का स्थानान्तरण सर्विस

शाखा, नई दिल्ली से क्षेत्रीय कार्यालय (यू० पी०) में अधिकारी के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 25-9-1986 को कार्य ग्रहण कर लिया।

2. सैक्टर 15, फरीदाबाद में कार्यरत अधिकारी श्री एच० एल० अरोड़ा का स्थानान्तरण सैक्टर-15, फरीदाबाद से नारायणा औद्योगिक क्षेत्र, नई दिल्ली में शाखा प्रबन्धक के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 15-9-1986 को कार्य ग्रहण कर लिया।
3. नारायणा औद्योगिक क्षेत्र, नई दिल्ली में कार्यरत अधिकारी श्री स्वर्णजीत सिंह का स्थानान्तरण नारायणा औद्योगिक क्षेत्र से सर्विस शाखा, नई दिल्ली में शाखा प्रबन्धक के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 22-9-1986 को कार्य ग्रहण कर लिया।
4. शास्त्री भवन, नई दिल्ली में कार्यरत अधिकारी श्री संजीव कुमार का स्थानान्तरण शास्त्री भवन, नई दिल्ली से श्रद्धानन्द मार्ग, नई दिल्ली में सहायक लेखापाल के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 15-9-1986 को कार्य ग्रहण कर लिया।
5. ग्रामिणिक कार्यालय, भटिण्डा में कार्यरत अधिकारी श्री एस० के० शर्मा का स्थानान्तरण ग्रामिणिक कार्यालय, भटिण्डा से ग्रामिणिक कार्यालय, नई दिल्ली में ग्रामीण विकास अधिकारी के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 17-9-1986 को कार्य ग्रहण कर लिया।
6. क्षेत्रीय कार्यालय (यू० पी०), दिल्ली में कार्यरत अधिकारी श्रीमती पुष्पा टंडन का स्थानान्तरण क्षेत्रीय कार्यालय (यू० पी०) से कस्तूरबा गांधी मार्ग, नई दिल्ली में प्रबन्धक (पी० एण्ड एस०) के पद पर कर दिया है और तदनन्तर ऐसा होने पर दिनांक 1-9-1986 को कार्य ग्रहण कर लिया।
7. विदेश विभाग, नई दिल्ली में कार्यरत अधिकारी श्री वी० त्यागराजन का स्थानान्तरण विदेश विभाग, नई दिल्ली से नारीमन प्वाइंट, बम्बई में सहायक लेखापाल के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 8-9-1986 को कार्य ग्रहण कर लिया।
8. ग्रामिणिक कार्यालय, पटियाला में कार्यरत अधिकारी श्री नवीन प्रकाश का स्थानान्तरण ग्रामिणिक कार्यालय, पटियाला से नारीमन प्वाइंट, बम्बई में सहायक लेखापाल के पद पर कर दिया गया है और तदनन्तर ऐसा होने पर दिनांक 10-9-1986 को कार्य ग्रहण कर लिया।

9. पब्लिक रिलेशन विभाग, पटियाला में कार्यरत अधि-
कारी कुमारी रितु रावत का स्थानान्तरण पब्लिक
रिलेशन विभाग, पटियाला से शास्त्री भवन, नई
दिल्ली में सहायक लेखापाल के पद पर कर दिया

गया है और तदनन्तर ऐसा होने पर दिनांक
13-9-1986 को कार्य ग्रहण कर लिया।

प्रभु दयाल
आंचलिक प्रबन्धक

वि इंस्टीट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया

नई दिल्ली-110 002, दिनांक 31 अक्टूबर 1986

(चार्टर्ड एकाउन्टेन्ट्स)

सं० 1-सी० ए० (7)/152/86—चार्टर्ड एकाउन्टेन्ट्स एक्ट, 1949 (1949 का अड़तीसवां) की धारा 30 की उपधारा (1) के अधीन प्रदान अधिकारों का उपयोग करते हुए, इंस्टीट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया की परिषद ने, चार्टर्ड एकाउन्टेन्ट्स रेगुलेशन, 1964 में निम्नलिखित संशोधन किये हैं। कथित धारा की उपधारा (3) की व्यवस्थाओं के अनुसार, इन संशोधनों को पहिले भी प्रकाशित किया जा चुका है तथा केन्द्रीय सरकार ने इन्हें अपनी स्वीकृति दे दी है।

अनुसूची बी के अनुच्छेद 10ए के कथित नियमन में :—जिन प्रत्याशियों ने अनुसूची बी के अन्तर्गत अन्तिम परीक्षा के समूहों में किसी एक भाग, किन्तु दोनों नहीं, पास कर लिया है उनके सम्बन्ध में अनुसूची "बीबी" के अन्तर्गत उपलब्ध छूटों का उल्लेख करने वाली उप-अनुच्छेद (2) की तालिका में निम्न अनुसार संशोधन कर दिया गया है :—

उपरोक्त के सम्बन्ध निम्न तालिका

1 अक्टूबर 1986 से पूर्व इस अनुसूची के अन्तर्गत हुई अन्तिम परीक्षा में प्रत्याशियों द्वारा उत्तीर्ण समूह के विवरण	अनुसूची बीबी के अन्तर्गत 1 अक्टूबर 1986 के उपरांत हुई किसी भी अन्तिम परीक्षा में छूट जिसके लिए प्रत्याशी ग्राह्य है	यहां उल्लेख किए गए कालम (2) में निर्धारित आगामी परीक्षा में गैर छूट वाले प्रश्नपत्र अथवा प्रश्नपत्र में प्रत्याशियों द्वारा प्राप्त किए जाने वाले अपेक्षित अंक
केवल भाग 1	भाग 1 के प्रश्नपत्र 1, 2 और 3, भाग 2 का प्रश्नपत्र 5 और भाग 2 का प्रश्नपत्र 8 यदि समूह "बी" (काम्बीनेशन बी) चुना गया है।	(1) भाग 1 के प्रश्नपत्र 4 में न्यूनतम 40 प्रतिशत अंक तथा (2) समूह "बी" के मामले में भाग 2 के प्रश्नपत्र प्रत्येक 6, 7 अथवा समूह "ए" के अथवा "सी" के मामले में प्रश्नपत्र 6, 7, 8 में न्यूनतम 40 प्रतिशत अंक और उपरोक्त संबंधित प्रश्नपत्रों का कुल औसत अंक न्यूनतम 50 प्रतिशत
केवल भाग 2	भाग 1 का प्रश्नपत्र 4, भाग 2 का प्रश्नपत्र 7 यदि समूह (काम्बीनेशन) "ए" चुना गया है	(1) भाग 1 के प्रश्नपत्र 1, 2, 3 के प्रत्येक में न्यूनतम 40 प्रतिशत अंक और कथित प्रश्नपत्र 1, 2, 3 का कुल औसत अंक न्यूनतम 50 प्रतिशत तथा (2) समूह "ए" के मामले में भाग 2 के प्रश्नपत्र 5, 6 तथा 8 तथा समूह (बी) अथवा "सी" के मामले में प्रश्नपत्र 5, 6, 7 तथा 8 के प्रत्येक प्रश्नपत्र में न्यूनतम 40 प्रतिशत अंक और (उपरोक्त संबंधित प्रश्नपत्रों में कुल औसत अंक 50 प्रतिशत से कम न हो)

2. उप-अनुच्छेद (5) के स्पष्टीकरण के अन्तर्गत अंकित तालिका में निम्न अनुसार संशोधन कर दिया गया है :—

1 अक्टूबर 1986 से पूर्व इस अनुसूची के अन्तर्गत हुई अंतिम परीक्षा में प्रश्नपत्र

1 अक्टूबर 1986 के उपरान्त हुई अंतिम परीक्षा में अनुसूची "बी बी" के अन्तर्गत अनुकूल प्रश्नपत्र

भाग 1

- प्रश्नपत्र (1) एडवान्सड एकाउंटिंग
प्रश्नपत्र (2) एडवान्सड एकाउंटिंग तथा मैनेजमेंट एकाउंटिंग
प्रश्नपत्र (3) कास्टिंग
प्रश्नपत्र (4) आडिटिंग
प्रश्नपत्र (5) टेक्सेशन

- प्रश्नपत्र 1 : एडवान्सड एकाउंटिंग (भाग 1)
प्रश्नपत्र 2 : मैनेजमेंट एकाउंटिंग (भाग 1)
प्रश्नपत्र 8 : कास्ट सिस्टम तथा कास्ट कंट्रोल—समूह "बी" (भाग 2)
प्रश्नपत्र 3 : आडिटिंग (भाग 1)
प्रश्नपत्र 5 : प्रत्यक्ष कर नियम (डायरेक्ट टैक्स लॉज) भाग 2

भाग 2

- प्रश्नपत्र (2) कम्पनी लॉ
प्रश्नपत्र (3) अर्थशास्त्र

- प्रश्नपत्र 4 : कम्पनी लॉ (भाग 1)
प्रश्नपत्र 7 : प्रबंधकीय अर्थशास्त्र तथा राष्ट्रीय एकाउंटिंग समूह "ए" (भाग 2)

आर० एल० चोपड़ा
सचिव

(मुख्यालय)

कर्मचारी राज्य बीमा निगम

नई दिल्ली-2, दिनांक 22 अक्टूबर 1986

सं० 1(1)1/65-स्था० 1 (क)—कर्मचारी राज्य बीमा अधिनियम, 1948 (1948 का 34) की धारा 17 की उप-धारा (2) और धारा 97 की उप-धारा (2) तथा उप-धारा 2 (क) के खण्ड (21) के साथ पठित धारा 97 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए कर्मचारी राज्य बीमा निगम केन्द्रीय सरकार के अनुमोदन से कर्मचारी राज्य बीमा निगम में एम्बुलैस ड्राइवर/डिलिवरी वान ड्राइवर के पद पर भर्ती की पद्धति को विनियमित करने के लिए निम्नलिखित विनियम बनाता है, अर्थात् :—

1. संक्षिप्त नाम तथा प्रारम्भ

- (क) ये विनियम कर्मचारी राज्य बीमा निगम (एम्बुलैस ड्राइवर/डिलिवरी वान ड्राइवर) भर्ती विनियम, 1986 कहे जाएंगे।
(ख) ये सरकारी राजपत्र में इनके प्रकाशित होने की तारीख से लागू होंगे।

2. संख्या, वर्गीकरण तथा वेतनमान

पदों की संख्या, इनका वर्गीकरण तथा इनसे संबद्ध वेतनमान विनियमों के साथ संलग्न अनुसूची के कालम 3, 4 तथा 6 में विनिर्दिष्ट रूप में होंगे।

3. भर्ती की पद्धति, आयु-सीमा, योग्यताएं आदि

उक्त पद की भर्ती की पद्धति, आयु-सीमा, योग्यताएं तथा उससे संबंधित अन्य मामले पूर्वोक्त

अनुसूची के कालम 5, 7 से 14 में विनिर्दिष्ट रूप में होंगे।

4. अयोग्यताएं—ऐसा कोई व्यक्ति,—

- (क) जिसने ऐसे व्यक्ति से जिसका पति या जिसकी पत्नी जीवित है, विवाह किया है, या
(ख) जिसने अपने पति या अपनी पत्नी के जीवित होते हुए किसी व्यक्ति से विवाह किया है, उक्त पद से किसी पद पर नियुक्ति का पात्र नहीं होगा।

परन्तु यदि निगम के महानिदेशक की यह तसल्ली हो जाए कि ऐसा विवाह ऐसे व्यक्ति तथा विवाह की दूसरी पार्टी पर लागू वैयक्तिक कानून के अंतर्गत अनुमेय है तथा ऐसा करने के दूसरे आधार भी हैं तो वह किसी व्यक्ति को इस विनियम के लागू होने से छूट दे सकते हैं।

5. ढील देने की शक्ति

जहाँ निगम के महानिदेशक की यह राय है कि ऐसा करना अनिवार्य है या कालोचित है तो वह केन्द्रीय सरकार के पूर्व अनुमोदन के बाद तथा इसके लिए जो कारण हैं उन्हें लेखबद्ध करके किसी वर्ग या व्यक्तियों की श्रेणी के संबंध में इन विनियमों के उपबंधों में से किसी उपबन्ध में आदेश द्वारा ढील दे सकते हैं।

6. अपवाद

इन विनियमों की कोई भी बात ऐसे आरक्षणों तथा अन्य रियायतों पर प्रभाव नहीं डालेगी जिनका केन्द्रीय सरकार द्वारा इस संबंध में समय-समय पर जारी किए गए आदेशों के अनुसार अनुसूचित जाति, अनुसूचित जनजाति तथा दूसरे विशेष वर्गों के व्यक्तियों के लिए उपबन्ध करना अपेक्षित है।

अनुसूची

क्र० सं०	पद का नाम	पदों की संख्या	वर्गीकरण	क्या केन्द्रीय सिविल सेवा (पेंशन) नियमों के नियम 30 के अधीन स्वीकार्य सेवा के जोड़े गए वर्षों का लाभ पद पर लागू है	वेतनमान	चयन पद का रैंक	सीधी भर्ती के लिए	सीधी भर्ती किए जाने वाले व्यक्तियों के लिए अपेक्षित शैक्षिक योग्यताएं	सीधी भर्ती किए जाने वाले व्यक्तियों के लिए विहित आयु तथा शैक्षिक योग्यताएं	परिवीक्षा की अवधि यदि कोई है	भर्ती की पद्धति -- क्या सीधी भर्ती द्वारा या प्रतिनियुक्ति/स्थानान्तरण द्वारा तथा विभिन्न तरीकों द्वारा बरी गई निमित्तों की प्रतिभूति	पदोन्नति/प्रतिनियुक्ति/स्थानान्तरण द्वारा भर्ती के मामले में वे ग्रेड जिनमें से पदोन्नति/प्रतिनियुक्ति/स्थानान्तरण किया जाएगा	विभागीय पदोन्नति समिति मौजूद होने की स्थिति में इसका गठन
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	एम्प्लॉयड्राइवर/डिलीवरी वान द्राइवर	20	ग्रुप "ग" अलिपिक वर्गीय	लागू नहीं	260-6-326 द० रो०-8-350 रुपये	लागू नहीं	21-35 वर्ष के बीच	अनिवार्य -- भारी मोटर वाहनों के लिए वज्र द्राइविंग लाइसेंस का होना, मोटर मरैनिज्म का ज्ञान तथा कम से कम 5 वर्ष का मोटर वान चलाने का अनुभव । आवश्यकता हिन्दी तथा अंग्रेजी भाषा का कार्य-साधक ज्ञान	2 वर्ष	स्थानान्तरण द्वारा जिसके न होने पर सीधी भर्ती द्वारा (कालम 9 में उल्लिखित योग्यता रखने वाले कर्मचारी राज्य सेवा नियम में नियमित ग्रुप "ब" कर्मचारियों में से एम्प्लॉय/डिलीवरी वान के द्राइवरों के लिए अनिवार्य समझी गई क्षमता के मानक के अनुसार पद के लिए उपयुक्तता का निर्णय करने के लिए द्राइविंग परीक्षा के फलस्वरूप स्थानान्तरण द्वारा)	ग्रुप "ब" ग्रेड लागू नहीं ।		

कमलेश चन्द्र शर्मा
महानिदेशक

RESERVE BANK OF INDIA
CENTRAL OFFICE
URBAN BANKS DEPARTMENT
"THE ARCADE" WORLD TRADE CENTRE

Bombay-400005, the 6th October 1986

No. UBD.BR. 87/A. 18-85/86.—In pursuance of Sub-section (2) of Section 36A read with Clause (za) of Section 56 of the Banking Regulation Act, 1949, the Reserve Bank of India hereby notifies that the following salary earner's society has ceased to be a co-operative bank within the meaning of the said Act :—

<i>Name of the society</i>	<i>State</i>
K.S.R.T.C. Kayamkulam District Employees Co-operative Society Ltd, No. A. 271 Kayamkulam P.O. Karthikapalli Taluk Alleppey District	Kerala

KUM. I. T. VAZ
Chief Officer

STATE BANK OF INDIA
CENTRAL OFFICE

Bombay, the 18th October 1986

NOTICE

No. SBD/003239.—In terms of Section 29 of the State Bank of India (Subsidiary Banks) Act, 1959, the State Bank of India, after consulting the Board of Directors of the State Bank of Bikaner & Jaipur and with the approval of the Reserve Bank of India, have appointed Shri T. K. Sinha as Managing Director of the State Bank of Bikaner & Jaipur as from the 16th October 1986 to 15th October 1989 (inclusive) vice Shri J. P. Kundra.

(Sd.) ILLEGIBLE
Chairman

Bombay, the 20th October 1986

No. ADM/50421.—The following postings on the Bank's staff are hereby notified :—

Shri V. Mahadevan has assumed charge as Deputy Managing Director (Commercial Banking) with effect from the 17th September, 1986.

Shri P. V. Subba Rao has assumed charge as Deputy Managing Director (Corporate Operations & Inspection) with effect from the 15th October 1986.

(Sd/-) ILLEGIBLE
Chief General Manager
(Personnel and H.R.D.)

DELHI REGIONAL OFFICE

New Delhi-110001, the 18th October 1986

No. DRO : CRM : SECTT : 86.—

1. Shri V. K. Khattar, Officer SMGS-IV, has taken over as Branch Manager, South Extension Part I (New Delhi) Branch on 21-10-1984.

2. Shri D. K. Sharma, Officer MMGS-II, has taken over as Manager (C&I), South Extension Part I (New Delhi) Branch on 26-4-1986.

3. Shri R. K. Mehrotra, Officer MMGS-II, has taken over as Manager (P), South Extension Part I (New Delhi) Branch on 17-8-1986.

4. Shri P. K. Bagga, Officer MMGS-II, has taken over as Manager (C&I), Nehru Place (New Delhi) Branch on 25-9-1986.

5. Shri R. P. Malhotra, Officer SMGS-IV, has taken over as Branch Manager, Service Branch, New Delhi on 14-5-1984.

(Sd.) ILLEGIBLE
Chief Regional Manager

STATE BANK OF PATIALA
ZONAL OFFICE

New Delhi-110 001, the 24th October 1986

No. ZM/Staff/15089.—Statement showing Notification of Posting/Transfers of Supervising Staff in Government Gazette (September 1986) :—

1. Shri Tarsem Chand Mittal Officer in MMGS-II has been transferred from Service Branch, N. Delhi to Regional Office (U.P.), Delhi as Officer and joined thereon 25-9-1986.

2. Shri H. L. Goyal Officer in JMGS-I has been transferred from Sec. 15, Faridabad to Naraina Ind. Area, N. Delhi as Branch Manager and joined thereon 15-9-1986.

3. Shri Swaranjeet Singh Officer in MMGS-II has been transferred from Naraina Ind. Area, N. Delhi to Service Branch, N. Delhi as Branch Manager and joined thereon 22-9-1986.

4. Shri Sanjeev Kumar Officer in JMGS-I has been transferred from Shastri Bhawan, N. Delhi to S. N. Marg, N. Delhi as Asstt. Acctt. and joined thereon 15-9-1986.

5. Shri S. K. Sharma Officer in MMGS-II has been transferred from Zonal Office, Bhatinda to Zonal Office, N. Delhi as Rural Development Officer and joined thereon 17-9-1986.

6. Smt. Pushpa Tandon Officer JMGS-I has been transferred from Regional Office (U.P.), Delhi to K. G. Marg, N. Delhi as Manager (P&S) and joined thereon 1-9-1986.

7. Shri V. Thayagarajan Officer in JMGS-I has been transferred from Foreign Deptt, N. Delhi to Nariman Point, Bombay as Asstt. Acctt. and joined thereon 8-9-1986.

8. Shri Navin Parkash Officer in JMGS-I has been transferred from Zonal Office, Patiala to Nariman Point, Bombay as Asstt. Acctt. and joined thereon 10-9-1986.

9. Miss Ritu Rawat Officer in JMGS-I has been transferred from Public Relation Deptt, Patiala to Shastri Bhawan, N. Delhi as Asstt. Acctt. and joined thereon 13-9-1986.

PRABHU DAYAL
Zonal Manager

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

New Delhi-110002, the 31st October, 1986

(CHARTERED ACCOUNTANTS)

No. 1-CA(7)/152/86—In exercise of the powers conferred by sub-section (1) of Section 30 of the Chartered Accountants Act, 1949 (XXXVIII of 1949), the Council of the Institute of Chartered Accountants of India has made the following amendments to the Chartered Accountants Regulations, 1964, the same having been previously published and approved by the Central Government as required under sub-section (3) of the said section.

In the said Regulations, in para 10A of Schedule 'B' :—

1. The table in sub-para (2) dealing with exemptions available under Schedule 'BB' to the candidates who have passed in any one, but not both the groups at a Final examination under Schedule 'B', shall be substituted by the following :—

"TABLE HEREINABOVE REFERRED TO

Particulars of the Group passed by the candidate at the Final examination under this Schedule held prior to 1st October, 1986	Exemption to the candidate is entitled at any Final examination held after 1st October, 1986 under Schedule 'BB'	The marks required to be obtained by the candidate in the non-exempted paper/s at the subsequent examination specified in column (2) hereof.
1	2	3
Group I only	Papers, 1, 2 & 3 of Group I; Paper 5 of Group II; and Paper 8 of Group II, if Combination 'B' is opted.	(i) Not less than 40% marks in Paper 4 of Group I; and (ii) Not less than 40% of the marks in each of the Papers 6 & 7 of Group II in the case of Combination 'B' or Papers 6, 7 & 8 in the case of Combination 'A' or 'C'; and not less than 50% of the aggregate of the marks of the aforesaid relevant papers.
Group II only	Paper 4 of Group I; and Paper 7 of Group II, if Combination 'A' is opted.	(i) Not less than 40% marks in each of the Papers 1, 2 & 3 Group I and not less than 50% of the aggregate of the marks of the said Papers 1, 2 & 3; and (ii) Not less than 40% of the marks in each of the Papers 5, 6 & 8 of Group II in the case of Combination 'A'; or Papers 5, 6, 7 & 8 in the case of Combination 'B' or 'C'; and not less than 50% of the aggregate of the marks of the aforesaid relevant papers."

II. The Table given under the explanation to sub-para (5) shall be substituted by the following :—

"Paper at the Final examination under this Schedule held prior to 1st October, 1986.	Corresponding paper under Schedule 'BB' at the Final examination held after 1st October, 1986.
1	2
Group I	
Paper (i) : Advanced Accounting	Paper 1 : Advanced Accounting (Group I)
Paper (ii) : Advanced Accounting and Management Accounting	Paper 2 : Management Accounting (Group I)
Paper (iii) : Costing	Paper 8 : Cost Systems and Cost Control—Combination 'B' (Group II)
Paper (iv) : Auditing	Paper 3 : Auditing (Group I)
Paper (v) : Taxation	Paper 5 : Direct Tax Laws (Group II)

1

2

Group II

Paper (ii) : Company Law

Paper (iii) : Economics

Paper 4 : Company Law (Group I)

Paper 7 : Managerial Economics & National Accounting—
Combination 'A' (Group II)"R.L. CHOPRA
Secretary**(HEADQUARTERS OFFICE)****EMPLOYEES' STATE INSURANCE CORPORATION**

New Delhi-2, the 22nd October 1986

No. 1(1)-1/65-Estt.I(A).—In exercise of the powers conferred by sub-section (1) of Section 97 read with clause (xxi) of sub-section (2) and sub-section (2A) of that section and sub-section (2) of Section 17 of the Employees' State Insurance Act, 1948 (34 of 1948), the Employees' State Insurance Corporation hereby makes with the approval of the Central Government, the following Regulations, regulating the method of recruitment to the post of Ambulance Driver/Delivery Van Driver in the E.S.I. Corporation, namely :—

1. Short-title and commencement :-

- (a) These Regulations may be called the Employees' State Insurance Corporation (Ambulance Driver / Delivery Van Driver) Recruitment Regulations, 1986.
- (b) They shall come into force on the date of their publication in the official Gazette.

2. Number, Classification and scale of pay :-

The number of the posts, its classification and the scale of pay attached thereto shall be as specified in Columns 3, 4 and 6 of the Schedule annexed to the regulations.

3. Method of recruitment, age limit, qualification, etc. :-

The method of recruitment to the said post, age limit, qualifications and other matters connected therewith shall be as specified in Columns 5, 7 to 14 of the Schedule aforesaid.

4. Disqualification :— No person,—

- (a) who has entered into or contracted a marriage with a person having a spouse living, or
- (b) who, having a spouse living has entered into or contracted a marriage with any person, shall be eligible for appointment to any of the said post.

Provided that the Director General of the E.S.I. Corporation, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this regulation.

5. Power to relax :

Where the Director General of the Corporation is of the opinion that it is necessary or expedient so to do, he may, by order for reasons to be recorded in writing and after obtaining the previous approval of the Central Government, relax any of the provisions of these regulations with respect to any class or category of persons.

6. Savings :

Nothing in these regulations shall affect reservations and other concessions required to be provided for the Scheduled Castes and the Scheduled Tribes and other special categories of persons in accordance with the orders issued by the Central Government from time to time in this regard.

K. C. SHARMA
Director General

THE SCHEDULE

Sl. No.	Name of the post	No. of posts	Classification	Whether benefit of added years of service admissible under rule 30 of CCS (pension) Rules is applicable to the post	Scale of pay	Whether selection or non-selection post	Age limits for direct recruitment	Educational qualifications required, for direct recruitment	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Period of probation if any	Method of rectt. whether by direct recruitment or deputation/transfer/ and percentage of vacancies to be filled by various methods	In case of rectt. by promotion/ deputation/ transfer grades from which promotion/ transfer to be made	If a DPC exists, what is composition
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Ambulance Driver/ Delivery Van Driver	20	Group 'C' Non- Ministerial	Not applicable	Rs. 260- 6-326- EB-8-350	Not applicable	Between 21—25 years.	<p>Essential : Possession of a valid Driving Licence for heavy motor Vehicles, knowledge of motor mechanism and experience of driving a motor vehicle at least five years.</p> <p>Desirable : Should possess working knowledge of Hindi and English Language.</p>	Not applicable	Two years.	By transfer, failing which by direct recruitment, (By transfer on the result of test in driving designed to adjudge suitability for the post with reference to standard of competence considered essential in drivers of Ambulance/Delivery Van from amongst the regular Group 'D' employees in E.S.I. Corporation who possess the qualification in Column 9).	Group 'D' grade.	Not applicable

PUNJAB WAKF BOARD

Ambala Cantt.-133001, 21st October 1986

Ref. No. 45/Gen/Pub/Gazette/447/86—The following Corrigendum is issued in respect of wakf properties detailed below published in Govt. of India Gazette Part III, Section IV in September, 19, 1970 in respect of Distt. Ludhiana, under sub-section (ii) section 5 of the wakf Act 1954. The corrigendum has become necessary owing to a printing mistake.

Sl No.	District Tehsil	Village	Printed entry in Gazette, dated 19 Sept., 1970 Col. No. 5 & 6			Correct entry which may be read in place of existing entry.	
			Kanal	Marla	Kh. No.	K. M.	Kh. No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1411	Ludhiana	Veer Kishan Singh (H B 251)	0	11	132	0—21	1 29
	Khanna						
1400	Ludhiana	Asgarpur (HB 156)	1	12	15/6/1	1—12	18/6/1
	Khanna		3	08	6/2	3—08	6/2
			8	00	7	8—00	7
			7	17	8	7—17	8
			1	10	9	1—10	18/9
			6	00	19/10/2	6—00	19/10/2
1397	Ludhiana	Kotseikh (HB 154)	5	06	15/10/1	5—06	15/15/1
	Khanna						
1303	Ludhiana	Pawat (HB 72)	8	00	20	8—00	147/21
	Samrala						
1402	Ludhiana	Dharu (HB 164)	3	17	91	4—18	91
	Khanna		4	18	92	3—17	92
1469	Ludhiana	Dadoheri (HB 202)	11	09	59/3	11—08	59/3
	Khanna						
1514	Ludhiana	Karodian (HB255)	23	02	160	23—10	160
	Khanna						
1485	Ludhiana	Rahaun (HB 224)	0	12	59/3/2	0—12	59/3/3
	Khanna		0	02	7/2	0—02	7/3
1484	Ludhiana	Do.	8	00	44/14	8—00	44/16
	Khanna		2	09	24/2	0—09	24/2

(Total Area=52 kanal 16 marlas instead of 54 kanal 6 marlas).

The 20th October, 1986

ADDANDA

No. 45(Gen.)/83/Pub/Gazette/447/86/9542.—Add the following Wakf property in the Gazette of India, Part III Section 4 in continuation of the properties already published in the Gazette of India part III Section 4.

S. No.	(i)		(ii) Location of wakfs		(iii) Details of wakf properties			(iv)	(vi)	(viii)	(ix)	(x)	(xii)	(xv)
	Name of Wakfs		(a) Districts	(c) Village where situated	(a) Area	(b) Boundaries	(c) Value Rs.	Date of year of creation of wakfs	Gross receipts	Nature of objects of each wakf	Gross income of properties comprised in each wakf	Amount of L.R. cess rates and administered taxes payable in respect of such property	How the wakf is administered (Name of Mutwalli)	Any other particulars (Remarks)
			(b) Tehsil	(d) Site on which situated				(v) Details of wakf deeds	(vii) Grants received				(xiii) Name of Mutwalli	(xiv) Pay or remuneration of each wakf
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Idgah	Bhiwani	Bhiwani	K— M 1— 00	580	20,000/-	Not known	—	Religious	—	—	—	Under the direct Management of the Secretary, Punjab Wakf Board as ex-officio Mutwalli	
2.	Mosque	Ludhiana	Mannewal	8— 00	13/13	32,000/-	Do.	—	Do.	—	—	—	Do.	
3.	Graveyard	Ludhiana	Rajewal (263)	4— 16 2— 04	404 405									
4.	Graveyard	Ludhiana	Basimi (134)	7— 00		25,000/-	Do.	—	Do.	—	—	—	Do.	
5.	Mosque	Faridkot	Chand-Bhan (9)	77—00	46	1,50,000/-	Do.	—	Do.	—	—	—	Do.	
6.	Hhanqah Peer Ziauddin	Kapurthala	Mansoorwal Dona (1489)	16'—6" N 49'—6" S 93'—6" E 93'—6" W	Under Abadi Lal Laqir	5,000/-	Do.	—	Do.	—	—	—	Do.	
	Graveyard	Kapurthala	Do.	342/5/6 Sq. Yards	0—04	8/18/1								
		Do.	Do.	0—04	8/18/1	50,000/-	Do.	—	Do.	—	—	—	Do.	

1	2	3	4	5	6	7	8	9	0	11	12	13
7.	Graveyard	Ambala Jagadhri	Aurangabad (475)	1—02	49	3,000/-	Not Known	—	Religious	—	—	Under the direct Management of the Secretary, Punjab wakf Board as ex- office Mutwalli
8.	Khanqah Mohd. Ismail Shah	Ambala Jagadhri	Do.	4—03	24/6/2	8,000/-	Do.	—	Do.	—	—	Do.
9.	Graveyard	Kapurthala Kapurthala	Haibatpur (85)	2—00	81	5,000/-	Do.	—	Do.	—	—	Do.
10.	Graveyard	Amritsar Taran Tarn	Kamalpur (227)	1—15 3—19 1—13	33 34 35	25,000/-	Do.	—	Do.	—	—	Do.

The above items are shown as gairmumkin Graveyard, Mosque, Khanqah in the Jamabandi hence these are Sunni Wakfs. They have been entered in Kitabu-Aukaf and Register.

K. SHEIKH AHMED

Secretary

UNIT TRUST OF INDIA

Bombay 400 020, the 23rd September 1986

AUDITORS' REPORT TO THE BOARD OF TRUSTEES
OF UNIT TRUST OF INDIA

No. UT 268/Accts./79/86-87.—We have audited the attached Balance Sheet of Unit Scheme 64, Unit Scheme 1971, Unit Scheme for Charitable and Religious Trusts and Registered Societies (CRTS) 1981, Capital Gains Unit Scheme (CGS) 1983, Children's Gift Growth Fund (CGGF) 1986, Month Income Unit Scheme (MIS) 1983, Monthly Income Unit Scheme (MIS-2) 1983, Monthly Income Unit Scheme (MIS-3) 1984, Monthly Income Unit Scheme (MIS-4), 1985, Monthly Income Unit Scheme (MIS-I) 1985, Monthly Income Unit Scheme with Growth (MISG) 1986, Income Unit Scheme (IUS) 1982, Growth and Income Unit Scheme (GIS) 1983, Income Unit Scheme (IUS) 1985, Growing Income Unit Scheme (GIUS) 1986 of the Unit Trust of India as at 30th June, 1986 and the Revenue Accounts of the respective Schemes for the year/period ended on that date annexed thereto and report that :

1. (i) Balance of Unit Capital Income Distribution and Unclaimed Income Distribution of Unit Scheme 1964 are yet to be reconciled with corresponding subsidiary/detailed records.
- (ii) Confirmations received for investments of Unit Scheme 1964 and Unit Scheme 1971 kept in safe custody, together with investments physically verified shows differences when compared with the investment records of these Schemes. The differences found in reconciliation with be adjusted in consultation with the Bankers and other Agencies.
- (iii) No provision has been made for pro-rata dividend payable to unit holders of Children's Gift Growth Fund (CGGF) 1986 and Monthly Income Unit

Scheme with Growth (MISG-6) 1986 for the periods 14th April, 1986 to 30th June, 1986 and 1st April, 1986 to 30th June, 1986 respectively. The amount of dividend is yet to be ascertained.

2. Subject to the above :

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion and to the best of our knowledge and according to the information and explanations given to us and read with the notes thereon :—
 - (i) the said Balance Sheets are full and fair containing all the necessary particulars and are properly drawn up in accordance with the Unit Trust of India Act, 1963 and the Regulations framed thereunder;
 - (ii) the said Balance Sheets exhibit a true and fair view of the state of affairs of the various Schemes of the Trust mentioned above; and
 - (iii) the said Revenue Accounts of the respective schemes show a true and fair view of the excess of expenditure over income in case of Children's Gift Growth Fund 1986 and of the excess of income over expenditure in case of other Schemes for the year/period ended on that date.

K. S. AIYAR & CO.
Chartered Accountants
49, Apollo Street,
Bombay-400 023.

BOMBAY :

Dated : 9th September, 1986

RATAN S. MAMA & CO
Chartered Accountants
77, Vir Nariman Road,
Bombay-400 020

UNIT TRUST OF INDIA
(Established under the Unit Trust of India Act, 1963)
BALANCE SHEET AS AT 30TH JUNE, 1986

(Rupees in lakhs)

	Schedule	Unit Scheme 1964		Unit Scheme 1971		C.R.T.S. 1981		C.G.S. 1983		C.G.G.F. S. 1986	
		Current Year	Previous Years	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current year	Previous Year
1	2	3	4	5	6	7	8	9	10	11	12
LIABILITIES											
CAPITAL	'A'	1,28,989.20	1,02,131.40	14,438.10	11,145.75	4,202.06	3,214.28	57,734.51	30,777.32	1,872.10	—
Reserves and Surplus	'B'	31,329.51	21,849.55	1,945.26	1,882.90	206.72	146.03	2,431.69	832.00	—	—
Development Reserve Funds	'C'	259.18	139.97	—	—	—	—	—	—	—	—
Current Liabilities and Provisions	'D'	27,568.49	21,637.54	3,131.47	1,924.51	597.14	441.05	5,354.60	2,618.63	62.58	—
TOTAL		1,88,146.38	1,45,758.46	19,514.83	14,953.16	5,005.92	3,801.36	65,520.80	34,227.95	1,934.68	—
ASSETS											
Investments	'E'	1,32,185.31	95,145.01	14,764.82	7,812.48	2,909.60	409.60	28,500.00	15,500.00	—	—
Deposits & Other Investments	'F'	44,159.89	40,207.60	3,671.00	6,570.00	1,990.00	3,318.00	36,368.00	17,678.00	1,475.00	—
Other Current Assets	'G'	10,247.77	9,684.57	874.98	407.31	106.32	73.76	652.80	1,049.95	426.32	—
Fixed Assets	'H'	1,553.41	721.28	—	—	—	—	—	—	—	—
Deferred Revenue Expenditure	'I'	—	—	204.04	163.37	—	—	—	—	—	—
Deficit as Per Revenue Account		—	—	—	—	—	—	—	—	33.36	—
TOTAL		1,88,146.38	1,45,758.46	19,514.83	14,953.16	5,005.92	3,801.36	65,520.80	34,227.95	1,934.68	—

NOTES TO ACCOUNTS

'J'

As per our attached Report of even date

M. J. PHERWANI
ChairmanJ. K. SARKAR
Executive Trustee

DR. P. D. OJHA

R. NARAYANAN

RATAN S. MAMA & CO.

K.S. AIYAR & CO.

Chartered Accountants

K.N. ATMARAMANI
General Manager
Finance & Investments)

DR. S. A. DAVE

Bombay
9th September 1986C. G. PAREKH
Deputy General Manager
(Accounts)
Bombay
9th September, 1986

Trustees

SATISH AJMERA

C. S. KALANASUNDARAM
Trustees

REVENUE ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986

(Rs. in Laks)

	Unit Scheme 1964		Uni Scheme 1971		C.R.T.S. 1981		C.G.S. 1983		C.G.G.F.S. 1986		
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Currents Year	Previous Year	
1	2	3	4	5	6	7	8	9	10	11	12
INCOME											
Dividend and Interest		22,888.81	14,493.26	2,218.88	1,568.56	588.50	423.60	4,881.37	2,090.81	11.48	—
Profit on Sale and Redemption of Investments (NET)		979.48	569.91	0.03	0.08	—	—	—	—	—	—
Commitment Charges		68.22	42.05	—	—	—	—	—	—	—	—
Underwriting Commission		7.71	11.19	—	—	—	—	—	—	—	—
Income Equaliser (NET)		200.78	2,363.83	149.17	116.06	34.53	53.39	1,172.51	878.87	—	—
Provision for Doubtful Income/Depreciation in The Value of Investments made in Earlier Years no longer Required Written Back		—	37.70	0.81	—	—	—	—	—	—	—
Other Income		6.90	6.24	—	—	0.04	—	0.40	0.07	—	—
	'A'	24,151.90	17,524.18	2,369.16	1,684.70	623.07	476.99	6,054.29	2,969.75	11.48	—
LESS : PROVISIONS FOR											
1. Depreciation in the Value of Investments		721.63	1,137.70	5.24	36.07	4.34	2.16	—	—	—	—
2. Outstanding and Accrued Income Considered doubtful		273.72	331.26	9.96	9.51	—	—	—	—	—	—
	'B'	995.35	1,468.96	15.20	45.58	4.34	2.16	—	—	—	—
TOTAL ('A'-'B')		23,156.55	16,055.22	2,353.96	1,639.12	618.73	474.83	6,054.28	2,969.75	11.48	—

REVENUE ACCOUNTS FOR THE YEAR/PERIODS ENDED 30TH— JUNE, 1986

	Unit Scheme 1964		Unit Scheme 1971		C.R.T.S. 1980		C.G. S. 1983		C. G.	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Currents Year	Previous Year	Current Period	Previous Year
1	2	3	4	5	6	7	8	9	10	11
EXPENDITURE										
Salaries, Allowances, Contribution to Provident Fund and gratuity	194.79	146.40	27.48	16.87	0.28	0.16	3.72	1.54	—	—
Office Expenses	262.44	187.37	64.56	39.04	0.24	0.13	3.64	1.22	0.31	—
Publicity Expenses	72.44	37.60	33.91	33.27	0.10	—	2.23	3.92	—	—
Commission to Agents	309.03	509.84	33.75	18.34	2.75	2.38	22.93	18.55	39.97	—
Bank Charges	52.68	36.59	1.88	1.37	0.60	0.02	3.04	4.00	0.12	—
Auditors/Fees	1.20	1.00	—	—	—	—	—	—	—	—
Provision for Maturity Bonus	—	—	199.28	—	—	—	—	—	—	—
Deferred Expenses Written Off	—	—	28.10	23.78	—	—	—	—	—	—
Depreciation on Fixed Assets	61.02	35.44	—	—	—	—	—	—	—	—
LESS : AMOUNT RECOVERED ON SALE OF UNITS ON ACCOUNTS OF MANAGEMENT EXPENSES										
	953.60	954.24	388.96	132.67	3.97	2.69	35.56	25.23	40.40	—
	798.38	763.12	101.17	78.77	1.56	1.52	27.05	20.51	—	—
	155.22	191.11	287.79	53.90	2.41	1.17	8.51	4.72	40.40	—
Excess of Income over Expenditures Transferred to appropriation Account	23,001.33	15,864.11	2,066.17	1,585.22	616.32	473.66	6,045.77	2,965.03	(28.92)	—
TOTAL	23,156.55	16,055.22	2,353.96	1,639.12	618.73	474.83	6,054.28	2,969.75	11.48	—

*Includes Chairman's and Executive Trustees' Remuneration and Allowance of Rs. 1.59 Lakhs (Previous Year Rs. 1.54 Lakhs) & Arrears Paid To Officers Rs. 35.51 Lakhs

**Includes Sitting Fees of Trustees Rs. 0.02 Lakhs (Previous Year Rs. 0.02 Lakhs) and Travelling and Other Expenses in Connection with Board and Committee Meetings Rs. 1.04 Lakhs (Previous Year Rs. 0.79 Lakhs)

000 Represents Amounts Less than Rs. 500/-.

ALLOCATION OF INCOME AND EXPENDITURE UNDER THE UNIT SCHEME 1964 BETWEEN INITIAL AND UNIT CAPITAL UNDER SECTIONS 24 AND 25 OF THE UNIT TRUST OF INDIA ACT 1963
(Rs. in Lakhs)

	Current Year			Previous year		
	Total	Initial Capital	Unit Capital	Total	Initial Capital	Unit Capital
1	2	3	4	5	6	7
Total Income as Above	23,156.56	89.76	23,066.79	16,055.22	78.60	15,976.62
Less Total Expenditure as Above	155.22	0.60	154.62	191.11	8.94	190.17
Net Income	23,001.33	*89.16	@22,912.17	15,864.11	*77.66	@15,786.45
*Transferred To Initial Capital Appropriation Account @Transferred to Unit Capital Appropriation Account						

REVENUE APPROPRIATION ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986

(Rs. in lakhs)

1	Unit Scheme 1964				Unit Scheme 1971		C.R.T.S. 1981		C.G.S. 1983		C.G.G.F.S.	
	Initial Capital		Unit Capital		Unit Capital		Unit Capital		Unit Capital		Unit Capital	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Period	Previous Year
	2	3	4	5	6	7	8	9	10	11	12	13
Balance Transferred From revenue Account	89.16	77.66	22,912.17	15,786.45	2,066.17	1,585.22	616.32	473.66	6,045.77	2,965.03	(28.92)	—
TOTAL	89.16	77.66	22,912.17	15,786.45	2,066.17	1,585.22	616.32	473.66	6,045.77	2,965.03	(28.92)	—
Income Distribution for the year	61.25	58.75	19,594.60	14,482.47	1,804.77	1,337.49	577.78	425.89	5,051.77	2,539.13	—	—
Income Distribution for Prior Years	—	—	0.05	0.20	4.72	3.75	—	—	2.06	(0.02)	—	—
Transferred to Development reserve fund	—	—	—	—	10.12	7.88	2.61	2.53	67.63	51.29	4.44	—
Transferred to General Reserve	27.91	18.91	3,317.52	1,303.78	246.56	236.10	35.93	45.24	924.31	374.63	—	—
Balance Carried to Balance Sheet	—	—	—	—	—	—	—	—	—	—	(33.36)	—
TOTAL	89.16	77.66	22,912.17	15,786.45	2,066.17	1,585.22	616.32	473.66	6,045.77	2,965.03	(28.92)	—
*Rate of Income Distribution p.a.	12.25%	11.75%	15.25%	14.25%	12.5%	12%	13.75%	13.25%	8.75%	8.25%	—	—

As per our attached Report of even date

K.N. ATMARAMANI
General Manager
(Finance & Investments)

M. J. PHESWANI
Chairman

J. K. SARKAR
Executive Trustee

RATAN S. MAMA & CO. **K. S. AIYAR & CO.**
Chartered Accountants

Dr. P. D. OJHA
Dr. S. A. DAVE

R. NARAYANAN

C. G. PAREKH
Deputy General Manager
(Accounts)

SATISH AJMERA

C. S. KALYANASUNDARAM
Trustees

Bombay
9th September, 1986

Trustees
Bombay
9th September, 1986.

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1986

(Rupees in Lakhs)

(1)	Unit Scheme 1964		Unit Scheme 1971		C.R.I.T.S. 1981		C.G.S. 1983		C.G.G.F.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
SCHEDULE 'A'										
CAPITAL										
INITIAL CAPITAL										
1000 Certificates of Rs. 50,000/- each	500.00	500.00	—	—	—	—	—	—	—	—
Unit Capital* (Note 2-f)	1,28,489.20	1,01,631.40	14,438.10	11,145.75	4,202.06	3,214.28	57,734.51	30,777.32	—	—
Application Money on Sale of Units	—	—	—	—	—	—	—	—	1,872.10	—
TOTAL	1,28,989.20	1,02,131.40	14,438.10	11,145.75	4,202.06	3,214.28	57,734.51	30,777.32	1,872.10	—
*Number of Units (in lakhs)	12,898.920	10,163.14	1,443.810	1,114.57	42.02	32.14	5,773.451	3,077.73	—	—
Face Value of each Unit	(Rs. 10/-)		(Rs. 10/-)		(Rs. 100/-)		(Rs. 10/-)		(Rs. 10/-)	
SCHEDULE 'B'										
RESERVES & SURPLUS										
Unit Premium Reserve (Notes 2-2 and 3-1)	—	—	—	—	—	—	—	—	—	—
Balance as per last Balance Sheet	17,574.83	7,317.56	874.38	598.03	16.20	3.09	421.96	4.88	—	—
Add : Premium collected during the year (Net)	6,591.16	10,423.97	376.92	276.35	24.76	13.11	675.38	471.08	—	—
Add: Cost of investments written down/off in prior years written back	16.30	11.67	—	—	—	—	—	—	—	—
Add : Provision against fall in the value of Debentures/ Bonds made in prior years written back	16.00	—	—	—	—	—	—	—	—	—
	24,198.89	17,753.20	1,251.30	874.38	40.96	16.20	1,097.34	421.96	—	—
Less : Cost of Investments written down/off during the year	6.05	40.14	—	—	—	—	—	—	—	—
Less : Provision against fall in the value of Debentures & Bonds	461.31	122.91	—	—	—	—	—	—	—	—
Less : Provision for doubtful Deposits, Funded interest etc.	22.17	15.32	1.44	—	—	—	—	—	—	—
TOTAL	23,709.36	17,574.83	1,249.86	874.38	40.96	16.20	1,097.34	421.96	—	—
General Reserves										
Relating to Initial Capital										
Balance as per last Balance Sheet	165.24	146.33	—	—	—	—	—	—	—	—
Transfer from Revenue Appropriation Accounts	27.91	18.91	—	—	—	—	—	—	—	—
SUB-TOTAL 'A'	193.15	165.24	—	—	—	—	—	—	—	—
Relating to Unit Capital										
Balance as per last Balance Sheet	4,109.48	2,805.70	1,008.52	772.42	129.83	84.59	410.04	35.41	—	—
Transfer from Revenue Appropriation Accounts	3,317.52	1,303.78	246.56	236.10	35.93	45.24	924.31	374.63	—	—
Less : Appropriated towards provision for Maturity Bonus	7,427.00	4,109.48	1,255.08	1,008.52	165.76	129.83	1,334.35	410.04	—	—
	—	—	559.68	—	—	—	—	—	—	—
SUB-TOTAL 'B'	7,427.00	4,109.48	695.40	1,008.52	165.76	129.83	1,334.35	410.04	—	—
SUB-TOTAL ('A' + 'B')	7,620.15	4,274.72	695.40	1,008.52	165.76	129.83	1,334.35	410.04	—	—
TOTAL	31,329.51	21,849.55	1,945.26	1,882.90	206.72	146.03	2,431.69	832.00	—	—

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1986 —(Contd.)

(Rs. in Lakhs)

(1)	Unit Scheme 1964		Unit Scheme 1971		C.R.T.S. 1981		C.G.S. 1983		C.G.G.F.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SCHEDULE 'C'										
DEVELOPMENT RESERVE FUND (Note 1.1)										
Balance as per last Balance Sheet	139.97	42.12	—	—	—	—	—	—	—	—
Add : (a) Contribution during the year	141.18	93.64	—	—	—	—	—	—	—	—
(b) Interest Income	14.00	4.21	—	—	—	—	—	—	—	—
	295.15	139.97	—	—	—	—	—	—	—	—
Less : Utilised towards CGGF 1986	35.97	—	—	—	—	—	—	—	—	—
TOTAL	259.18	139.97	—	—	—	—	—	—	—	—
SCHEDULE 'D'										
CURRENT LIABILITIES & PROVISIONS										
Current Liabilities										
Sundry Creditors	815.99	1,150.05	238.40	167.95	10.09	9.73	285.49	74.09	59.52	—
Contracts for purchase of investments	258.30	1,050.70	—	—	—	—	—	—	—	—
Bank Current account overdrawn as per books	542.29	134.34	68.32	156.77	0.88	2.15	0.01	1.87	3.06	—
Unclaimed Distributed Income (Note 2.1)	312.85	268.36	—	0.24	1.89	1.12	17.33	3.54	—	—
Employees Provident Fund	109.99	98.88	—	—	—	—	—	—	—	—
'A'	2,039.42	2,694.33	298.72	324.96	12.86	13.00	302.83	79.50	62.58	—
Provisions										
Provision for Staff Welfare	1.33	1.34	—	—	—	—	—	—	—	—
Provision for Gratuity and Leave and Retirement Fare Concessions (note 2.5)	82.00	72.98	—	—	—	—	—	—	—	—
'B'	83.33	74.32	—	—	—	—	—	—	—	—
Provision for depreciation in the value of Investments	3,853.30	3,131.67	185.48	181.05	6.50	2.16	—	—	—	—
Provision for outstanding and accrued Income considered doubtful	1,056.13	782.41	40.97	31.01	—	—	—	—	—	—
Provision for doubtful deposit/debentures/bonds	880.46	413.59	51.44	50.00	—	—	—	—	—	—
Provision for Gratuity Bonus	—	—	750.09	—	—	—	—	—	—	—
'C'	5,789.89	4,327.67	1,027.98	262.06	6.50	2.16	—	—	—	—
Proposed income distribution On : Initial Capital	61.25	58.75	—	—	—	—	—	—	—	—
Unit Capital	19,594.60	14,482.47	1,804.77	1,337.49	577.78	425.89	5,051.77	2,539.13	—	—
'D'	19,655.85	14,541.22	1,804.77	1,337.49	577.78	425.89	5,051.77	2,539.13	—	—
TOTAL ('A'+ 'B'+ 'C'+ 'D')	27,568.49	21,637.54	3,131.47	1,924.51	597.14	441.05	5,354.60	2,618.63	62.58	—

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1986—(Contd.)

(Rupees in lakhs)

(1)	Unit Scheme 1964		Unit Scheme 1971		C.R.T.S. 1981		C.G.S. 1983		C.G.G.F.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SCHEDULE 'E'										
INVESTMENTS (AT COST LESS AMOUNT WRITTEN DOWN)										
1. Securities of Central and State Government and other Trustee Securities	11.83	11.83	—	—	—	—	28500.00	15500.00	—	—
2. Debentures and Bonds	94491.80	66822.14	14342.23	7417.14	2897.46	397.46	—	—	—	—
3. Preference Shares	968.41	953.36	73.25	76.93	—	—	—	—	—	—
4. Equity Shares	36703.77	27348.18	349.34	318.41	12.14	12.14	—	—	—	—
5. Calls paid in advance	9.50	9.50	—	—	—	—	—	—	—	—
TOTAL	132185.31	95145.01	14764.82	7812.48	2909.60	409.60	28500.00	15500.00	—	—
Quoted (At Cost)	44326.61	41250.20	404.03	590.79	77.10	254.64	—	—	—	—
Unquoted (At Cost)	87858.70	53894.81	14360.79	7221.69	2832.50	154.96	28500.00	15500.00	—	—
'A'	132185.31	95145.01	14764.82	7812.48	2909.60	409.60	28500.00	15500.00	—	—
Quoted (Market Value)	112853.60	97837.14	1468.83	1415.38	129.92	278.22	—	—	—	—
Unquoted (At Cost)	87858.70	53894.81	14360.79	7221.69	2832.50	154.96	28500.00	15500.00	—	—
'B'	200712.30	151731.95	15829.62	8637.07	2962.42	433.18	28500.00	15500.00	—	—
Appreciation in value of quoted Investment (B)—(A)	68526.99	56586.94	1064.80	824.59	52.82	23.58	—	—	—	—
SCHEDULE 'F'										
DEPOSITS & OTHER INVESTMENTS										
With Scheduled Banks	6049.19	10507.29	849.00	5928.00	1070.00	2193.00	36368.00	17678.00	1475.00	—
With Companies	38110.70	29700.31	2822.00	642.00	920.00	1125.00	—	—	—	—
TOTAL	44159.89	40207.60	3671.00	6570.00	1990.00	3318.00	36368.00	17678.00	1475.00	—
SCHEDULE 'G'										
OTHER CURRENT ASSETS										
Balance with Banks in Current Account	431.41	116.60	105.14	1.41	7.92	1.46	17.84	45.81	158.46	—
Cash on hand	0.42	0.41	—	—	—	—	—	—	—	—
Sundry Debtors	325.36	481.83	76.64	52.73	7.11	15.62	138.54	788.17	267.02	—
Contract for Sale of Investments	7.06	109.75	—	—	—	—	—	—	—	—
Outstanding and accrued income	7116.03	4342.36	693.20	344.34	91.29	56.68	496.42	215.97	0.84	—
Advance, Deposits, etc.	56.54	32.49	—	—	—	—	—	—	—	—
Bridge Finance	375.50	1043.50	—	—	—	—	—	—	—	—
Funded Interest	286.25	111.07	—	8.83	—	—	—	—	—	—
Advance payments on unallotted shares/debentures	1649.20	3446.56	—	—	—	—	—	—	—	—
TOTAL	10247.77	9684.57	874.98	407.31	106.32	73.76	652.80	1049.95	426.32	—

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1986—(Contd.)

FIXED ASSETS (UNIT SCHEME 1964)

(Rupees in Lakhs)

SCHEDULE 'H'

	GROSS BLOCK AT COST				DEPRECIATION				NET-BLOCK	
	As on 30th June 1985	Additions/ Adjustments	Deductions/ Adjustments	Total to 30th June 1986	As on 30th June 1985	Deductions/ Adjustments	For the year 1985-86	Total to 30th June 1986	As on 30th June 1986	As on 30th June 1985
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Land (Leasehold)	30.94	—	—	30.94	11.24	—	1.41	12.65	18.29	19.70
2. Building	79.53	—	—	79.53	28.90	—	3.62	32.52	47.01	50.63
3. Ownership Premises	277.39	176.41	—	453.80	40.48	—	20.67	61.15	392.65	236.91
4. Furniture & Fixture	49.76	54.54	1.84	102.46	18.62	1.06	8.49	26.05	76.41	31.14
5. Office Equipments	72.49	37.40	10.68	99.21	26.42	4.01	11.52	33.93	65.28	78.90
6. Motor Vehicles	4.21	2.04	—	6.25	1.93	—	0.86	2.79	3.46	2.28
7. Computers	43.72	40.49	2.76	81.45	10.89	1.72	14.45	23.62	57.83	—
	558.04	310.88	15.28	853.64	138.48	6.79	61.02	192.71	660.93	419.56
8. Advance towards purchase of Capital Assets	—	—	—	—	—	—	—	—	892.48	301.72
TOTAL	558.04	310.88	15.28	853.64	138.48	6.79	61.02	192.71	1553.41	721.28
Previous year	481.99	85.20	9.15	558.04	104.45	1.41	35.44	138.48	721.28	426.17

NOTE:—Amortisation of the lease premium in respect of the Leasehold Land and depreciation on the building constructed thereon have been provided on straight line method taking the unexpired period of lease at 14 years.

SCHEDULE 'I'

	Unit Scheme 1964		Unit Scheme 1971		C.R.T.S.1981		C.G.S. 1983		C.G.G.F. 1986—fious	
	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
DEFERRED REVENUE EXPENDITURE (Note 3.4)										
Balance as per the last & Balance Sheet	—	—	163.37	147.26	—	—	—	—	—	—
ADD : Amount Deferred during the year	—	—	68.76	39.89	—	—	—	—	—	—
	—	—	232.13	187.15	—	—	—	—	—	—
LESS : Amount deferred in prior years written off	—	—	28.10	23.78	—	—	—	—	—	—
TOTAL	—	—	204.03	163.37	—	—	—	—	—	—

BALANCE SHEET AS AT 30TH JUNE, 1986

(Rs. in lakhs)

Schedule	I.U.S. 1982		G.I.S. 1983		I.U.S. 1985		G.I.U.S. 1986		
	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
LIABILITIES									
Capital 'A'	6589.60	6655.60	1301.75	1323.74	5764.43	5520.84	10580.25		—
Reserves & Surplus 'B'	300.71	254.23	350.04	39.72	145.20	33.83	69.13		—
Current Liabilities and Provisions 'C'	534.56	480.88	186.32	144.33	417.76	363.43	792.44		
TOTAL	7424.87	7390.71	1838.11	1507.79	6327.39	5918.10	11441.82		—
ASSETS									
Investments 'D'	2794.05	2913.78	268.36	498.82	1400.00	—	1466.25		—
Deposits and other investments 'E'	4400.00	4143.00	1514.00	944.00	4855.00	5731.00	9408.00		—
Other Current Assets 'F'	215.58	303.46	49.01	54.86	24.15	125.08	441.23		—
Deferred Revenue Expenditure 'G'	15.24	30.47	6.74	10.11	48.24	62.02	126.34		—
TOTAL	7424.87	7390.71	1838.11	1507.79	6327.39	5918.10	11441.82		—

Notes to Accounts

As per our attached Report of even date

RATAN S. MAMA & CO. K. S. AIYAR & CO.

BOMBAY

9TH SEPTEMBER, 1986

K. N. ATMARAMANI
GENERAL MANAGER
(FINANCE & INVESTMENTS)

C. G. PAREKH
DEPUTY GENERAL MANAGER
(ACCOUNTS)

BOMBAY
9TH SEPTEMBER, 1986

M.J. PHERWANI
CHAIRMAN

DR. P. D. OJHA
DR. S. A. DAVE

TRUSTEES

J. K. SARKAR
EXECUTIVE TRUSTEE

R. NARAYANAN

SATISH AJMERA
C.S. KALYANASUNDARAM
TRUSTEES

REVENUE ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986

(Rs. in lakhs)

	I.U.S. 1982		G.I.S. 1983		I.U.S. 1985		G.I.U.S. 1986	
	Current year	Previous year	Current year	Previous year	Current year	Previous period (6 months)	Current period (7 months)	Previous year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
INCOME								
Dividend and Interest	924.88	933.12	211.64	173.86	840.06	335.02	780.07	—
Profit on sale of Investments	—	—	272.36	—	—	—	—	—
Provision for Depreciation in the value of Investments made in earlier years no longer required written back	3.54	—	—	—	—	—	—	—
Other Income	0.11	—	0.00	0.00	0.34	—	0.00	—
'A'	928.53	933.12	484.00	173.86	840.40	335.02	780.07	—
Less : Provision For								
1. Depreciation in the value of Investments	—	—	39.22	10.00	—	—	—	—
2. Outstanding and accrued income considered and doubtful	—	0.55	—	—	—	—	—	—
'B'	—	0.55	39.22	10.00	—	—	—	—
TOTAL ('A'—'B')	928.53	932.57	444.78	163.86	840.40	335.02	780.07	—
EXPENDITURE								
Salaries allowances, contribution to Provident Fund	1.82	1.38	0.29	0.23	0.93	0.34	1.24	—
Office Expenses	3.93	3.50	0.57	0.62	1.80	1.03	2.37	—
Publicity Expenses	—	—	0.08	0.92	—	0.66	1.52	—
Commission to Agents ¹	—	—	—	—	—	5.32	11.00	—
Bank Charges	0.36	0.50	0.18	0.16	0.33	—	0.00	—
Deferred Expenses written off	15.23	15.24	3.37	3.37	13.78	—	—	—
Excess amount paid on repurchase of units	2.09	1.45	—	—	—	—	—	—
	23.43	22.07	4.29	4.40	16.84	7.35	16.13	—
Excess of income over expenditure transferred to Appropriation Account	905.10	910.50	440.49	159.46	823.56	327.67	763.94	—
Total	928.53	932.57	444.78	163.86	840.40	335.02	780.07	—

0.00 represents amount less than Rs. 500/-

REVENUE APPROPRIATION ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986

(Rs. in lakhs)

	I.U.S. 1982		G.I.S. 1983		I.U.S. 1985		G.I.U.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Period (6 months)	Current Period (7 months)	Previous Year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Balance transferred from Revenue Account	905.10	910.50	440.49	159.46	823.56	327.67	763.94	—
TOTAL	905.10	910.50	440.49	159.46	823.56	327.67	763.94	—
Income distribution for the year*	858.62	833.62	130.17	132.40	712.19	280.04	668.36	—
Income distribution for prior years	—	(0.01)	—	0.03	—	—	—	—
Transferred to Development Reserve Fund	—	—	—	—	—	13.80	26.45	—
Transferred to General Reserve	46.48	76.89	310.32	27.03	111.37	33.83	69.13	—
TOTAL	905.10	910.50	440.49	159.46	823.56	327.67	763.94	—
*Rate of Income Distribution p. a. %	13%	12.50%	10%	10%	12.50%	12%	12%	—

As per our attached Report of even date.

RATAN S. MAMA & CO. K. S. AIYAR & CO.
CHARTERED ACCOUNTANTS

K.N. ATMARAMANI
GENERAL MANAGER
(FINANCE & INVESTMENTS)

M.J. PHERWANI
CHAIRMAN

J.K. SARKAR
EXECUTIVE TRUSTEE

DR. P.D. OJHA

R. NARAYANAN

BOMBAY
9TH SEPTEMBER, 1986

C.G. PAREKH
DEPUTY GENERAL MANAGER
(FI ACCOUNTS)

DR. S.A.DAVE

SATISH AJMERA

C.S. KALYANASUNDARAM
TRUSTEES

TRUSTEES

BOMBAY
9TH SEPTEMBER, 1986

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1986

4-31901/86

(Rs. in lakhs)

1	L.U.S. 1982		G.L.S. 1983		L.U.S. 1985		G.L. U.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	2	3	4	5	6	7	8	9
SCHEDULE 'A'								
CAPITAL								
Unit Capital	6589.60	6655.60	1301.75	1323.74	5764.43	5520.84	10580.25	—
TOTAL	6589.60	6655.60	1301.75	1323.74	5764.43	5520.84	10580.25	—
Number of units (in lakhs)	65.90	66.56	13.02	13.24	57.64	55.21	105.80	—
Face value of each unit	(Rs. 100/-)		(Rs. 100/-)		(Rs. 100/-)		(Rs. 100/-)	—
SCHEDULE 'B'								
RESERVES & SURPLUS								
General Reserves :								
Balance as per last Balance Sheets	254.23	177.34	39.72	12.69	33.83	—	—	—
Transfer from Revenue Appropriation Account	46.48	76.89	310.32	27.03	111.37	33.83	69.13	—
TOTAL	300.71	254.23	350.04	39.72	145.20	33.83	69.13	—
SCHEDULE 'C'								
CURRENT LIABILITIES AND PROVISIONS								
Current Liabilities :								
Sundry Creditors	30.99	16.12	4.62	0.76	48.83	75.94	123.67	—
Bank Current Account overdrawn as per Books	2.43	2.70	0.34	—	0.78	7.46	0.53	—
Unclaimed Income distribution	495.75	453.13	132.14	133.57	368.15	280.03	668.24	—
'A'	529.17	471.95	137.10	134.33	417.76	363.43	792.44	—
Provisions :								
Provision for depreciation in the value of investments	—	3.54	49.22	10.00	—	—	—	—
Provision for outstanding and accrued income considered doubtful	5.39	5.39	—	—	—	—	—	—
'B'	5.39	8.93	49.22	10.00	—	—	—	—
TOTAL ('A' + 'B')	534.56	480.88	186.32	144.33	417.76	363.43	792.44	—

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 30TH JUNE, 1986 (CONTD.)

(Rs. in lakhs)

	I.U.S. 1982		G.I.S. 1983		I.U.S. 1985		G.I.U.S. 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	6	7	8	9
SCHEDULE 'D'								
INVESTMENT AT COST								
1. Debentures and Bonds]	2794.05	2913.78	268.36	258.36	1400.00	—	1466.25	—
2. Equity Shares	—	—	—	230.46	—	—	—	—
TOTAL	2794.05	2913.78	268.36	498.82	1400.00	—	1466.25	—
Quoted (At Cost)	—	125.33	268.36	498.82	—	—	—	—
Unquoted (At Cost)	2794.05	2788.45	—	—	1400.00	—	1466.25	—
'A'	2794.05	2913.78	268.36	498.82	1400.00	—	1466.25	—
Quoted (Market Value)	—	121.79	219.14	653.36	—	—	—	—
Unquoted (At Cost)	2794.05	2788.45	—	—	1400.00	—	1466.25	—
'B'	2794.05	2910.24	219.14	653.36	1400.00	—	1466.25	—
Appreciation/(Depreciation) in value of Investments ('B'—'A')	0.00	(3.54)	(49.22)	(154.45)	0.00	—	0.00	—
SCHEDULE 'E'								
DEPOSITS & OTHER INVESTMENTS								
With Scheduled Banks	3920.00	3963.00	714.00	144.00	4855.00	4931.00	458.00	—
With Companies	480.00	1800.00	800.00	800.00	—	800.00	8950.00	—
TOTAL	4400.00	4143.00	1514.00	944.00	4855.00	5731.00	9408.00	—
SCHEDULE 'F'								
OTHER CURRENT ASSETS								
Balance with Banks in Current Account	97.08	145.51	2.70	6.04	5.39	—	48.52	—
Sundry Debtors	0.51	0.46	0.14	0.14	0.01	0.10	13.48	—
Outstanding and accrued income	117.99	157.49	46.17	48.68	18.75	124.98	379.23	—
TOTAL	215.58	303.46	49.01	54.86	24.15	125.08	441.23	—
SCHEDULE 'G'								
DEFERRED REVENUE EXPENDITURE								
Balance as per last Balance sheet	30.47	45.71	10.11	13.48	62.02	—	—	—
ADM : Amount deferred during the year	—	—	—	—	—	62.02	126.34	—
	30.47	45.71	10.11	13.48	62.02	62.02	126.34	—
SLESS : Amount deferred in prior years written off	15.23	15.24	3.37	3.37	13.78	—	—	—
TOTAL	15.24	30.47	6.74	10.11	48.24	62.02	126.34	—

BALANCE SHEET AS AT 30TH JUNE, 1986

(Rupees in Lakhs)

		MIS 1983		MIS(2) 1983		MIS(3) 1984		MIS(4) 1983		MIS(5) 1985		MIS(6) 1986	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
LIABILITIES :													
CAPITAL	'A'	4811.29	4871.78	3282.33	3330.92	4142.39	4186.69	3069.21	3071.79	4800.39	—	7561.45	—
RESERVES & SURPLUS	'B'	129.81	80.68	113.89	41.13	109.75	32.94	63.19	3.89	42.79	—	82.79	—
CURRENT LIABILITIES AND PROVISIONS	'C'	195.34	183.25	113.00	121.71	116.60	131.46	102.12	158.71	150.35	—	142.90	—
TOTAL		5136.44	5135.71	3509.22	3493.76	4368.74	4351.09	3234.52	3234.39	4993.53	—	7787.14	—
ASSETS :													
INVESTMENT	'D'	2940.74	1442.08	2735.30	1955.30	2726.25	1750.00	975.00	—	2687.25	—	1452.75	—
DEPOSITS AND OTHER INVESTMENTS	'E'	2011.00	3424.00	677.00	1440.00	1408.00	2346.00	2132.00	3122.00	1959.00	—	5689.00	—
OTHER CURRENT ASSETS	'F'	170.70	248.63	82.76	78.64	209.51	222.62	101.94	80.14	294.80	—	549.83	—
DEFERRED REVENUE EXPENDITURE	'G'	14.00	21.00	14.16	19.82	24.98	32.47	25.58	32.25	52.48	—	95.56	—
TOTAL		5136.44	5135.71	3509.22	3493.76	4368.74	4351.09	3234.52	3234.39	4993.53	—	7787.14	—

NOTES TO ACCOUNT

'J' As per our attached Report of even date

K.N. ATMARAMANI
GENERAL MANAGER
(FINANCE & INVESTMENTS)M.J. PHERWANI
CHAIRMANJ.K. SARKAR
EXECUTIVE TRUSTEERATAN'S. MAMA & CO. K.S. AIYAR & CO.
CHARTERED ACCOUNTANTS

DR. P.D. OJHA

R. NARAYANAN

C.G. PAREKH
DEPUTY GENERAL MANAGER
(ACCOUNTS)

DR. S.A. DAVE

SATISH AJMERA
C.S. KALYANASUNDARAM
TRUSTEES

TRUSTEES

BOMBAY
9TH SEPTEMBER, 1986

REVENUE ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986

(Rupees in lakhs)

	MIS 1983		MIS(2) 1983		MIS(3) 1984		MIS(4) 1985		MIS (5) 1985		MIS (6) 1986	
	Current year	Previous year	Current year	Previous year	Current year	Previous year (10 months)	Current year	Previous year (4 months)	Current year (10 months)	Previous year	Current period (3 months)	Previous year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
INCOME												
Dividend and Interest	660.59	658.07	467.23	448.73	589.81	434.31	436.24	104.34	500.39	—	106.10	—
Provision for depreciation in the value of investments made in earlier years no longer required written back	—	0.00	11.23	—	—	—	—	—	—	—	—	—
Other Income	0.00	0.00	0.00	—	0.00	—	—	—	—	—	—	—
'A'	660.59	658.07	478.46	448.73	589.81	434.31	436.24	104.34	500.39	—	106.10	—
LESS: PROVISION FOR												
1. Depreciation in the value of investments	19.78	5.00	—	11.23	—	—	—	—	—	—	—	—
2. Outstanding and accrued Income considered doubtful	—	—	—	—	1.83	—	—	—	—	—	—	—
'B'	19.78	5.00	—	11.23	1.83	—	—	—	—	—	—	—
TOTAL ('A'-'B')	640.81	653.07	478.46	437.50	587.98	434.31	436.24	104.34	500.39	—	106.10	—
EXPENDITURE												
Salaries, allowances, contribution to provident Fund	0.48	0.37	0.32	0.25	0.42	0.27	0.55	0.07	0.76	—	0.32	—
Office expenses	3.90	2.93	2.57	2.03	3.29	0.99	2.13	0.33	2.45	—	0.76	—
Publicity expenses	0.12	0.04	0.08	0.03	0.11	1.40	0.18	0.57	2.49	—	0.88	—
Commission agents	—	—	—	—	—	3.95	0.17	1.35	5.55	—	3.42	—
Bank charges	0.27	0.45	0.39	0.58	0.49	—	0.31	—	0.05	—	—	—
Deferred expenses written off	7.00	7.00	5.66	5.66	7.49	—	*3.72	—	—	—	—	—
	11.77	10.79	9.02	8.55	11.80	6.61	7.06	2.32	11.30	—	5.38	—
Excess of income over expenditure	—	—	—	—	—	—	—	—	—	—	—	—
Transferred to appropriation Account	629.04	642.28	469.44	428.95	576.18	427.70	429.18	102.02	489.09	—	100.72	—
TOTAL	648.81	653.07	478.46	437.50	587.98	484.31	436.24	104.34	500.39	—	106.10	—

0.00Represents amount less than Rs. 500.00.

*Net of write back of Rs. 2.95 lakhs.

REVENUE APPROPRIATION ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1986.

(Rupees in Lakhs)

	MIS 1983		MIS (2) 1983		MIS (3) 1984		MIS(4) 1985		MIS (5) 1985		MISG(6) 1986	
	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year (10 months)	Previous year	Current period	Previous year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Balance transferred from Revenue Accounts .	629.04	642.28	469.44	428.95	576.18	427.70	429.18	102.02	489.09	—	100.72	—
TOTAL	629.04	642.28	469.44	428.95	576.18	427.70	429.18	102.02	489.09	—	100.72	—
Income distribution for the year*	579.91	587.00	396.68	401.40	499.35	384.30	369.73	90.45	434.30	—	—	—
Income distribution for prior years	—	—	—	0.02	0.02	—	0.15	—	—	—	—	—
Transferred to development reserve fund	—	—	—	—	—	16.46	—	7.68	12.00	—	17.93	—
Transferred to General Reserve	49.13	55.28	72.76	27.53	76.81	32.94	59.30	3.89	42.79	—	—	—
Balance carried to Balance sheet	—	—	—	—	—	—	—	—	—	—	82.79	—
TOTAL	629.04	642.28	469.44	428.95	576.18	427.70	429.18	102.02	489.09	—	100.72	—
*Rate of Income Distribution p.a.	12%	12%	12%	12%	12%	12%	12%	12%	12%	—	—	—

As per our attached Report of even date.

	K.N. ATMARAMANI GENERAL MANAGER (FINANCE & INVESTMENTS)	M.J. PHERWANI CHAIRMAN	J.K. SARKAR EXECUTIVE TRUSTEE
RATAN S. MAMA & CO. K.S. AIYAR & CO.		DR. P.D. OJHA	R. NARAYANAN
CHARTERED ACCOUNTANTS	C.G. PAREKH DEPUTY GENERAL MANAGER (ACCOUNTS)	DR. S.A. DAVE	B.K. JHAWAR
		S.S. NADKARNI	SATISH AJMERA C.S. KALYANASUNDARAM TRUSTEES
BOMBAY 9TH SEPTEMBER 1986	BOMBAY 9TH SEPTEMBER, 1986	P.G. MANKAD TRUSTEES	

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEETS AS AT 30TH JUNE, 1986

(Rs. in lakhs)

	MIS 1983		MIS(2) 1983		MIS(3) 1984		MIS(4) 1985		MIS(5) 1985		MIS(6) 1986	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
SCHEDULE 'A'												
CAPITAL												
Unit Capital	4811.29	4871.78	3282.33	3330.92	4142.39	4186.69	3069.21	3071.79	4800.39	—	—	—
Application Money on sale of Units	—	—	—	—	—	—	—	—	—	—	7561.05	—
TOTAL	4811.29	4871.78	3282.33	3330.92	4142.39	4186.69	3069.21	3071.79	4800.39	—	7561.45	—
Number of Units (in lakhs)	48.11	48.72	32.82	33.31	41.42	41.87	30.69	30.72	48.00	—	—	—
Face value of each unit	(Rs. 100)		(Rs. 100)		(Rs. 100)		(Rs. 100)		(Rs. 100)		(Rs. 100)	
SCHEDULE 'B'												
RESERVES AND SURPLUS												
General Reserves												
Balance as per last Balance sheet	80.68	25.40	41.13	13.60	32.94	—	3.89	—	—	—	—	—
Transfer from Revenue Appropriation Accounts	49.13	55.28	72.76	27.53	76.81	32.94	59.30	3.89	42.79	—	—	—
Appropriation Account (Surplus per Revenue Account)	129.81	80.68	113.89	41.13	109.75	32.94	63.19	3.89	42.79	—	—	—
TOTAL	129.81	80.68	113.89	41.13	109.75	32.94	63.19	3.89	42.79	—	82.79	—
SCHEDULE 'C'												
CURRENT LIABILITIES AND PROVISIONS												
Current Liabilities												
Sundry Creditors	10.89	14.30	15.35	15.38	5.14	15.98	24.07	64.04	36.65	—	111.83	—
Bank Current Account Overdrawn as per Books	1.77	2.17	4.33	1.72	4.73	—	0.38	4.47	7.43	—	31.07	—
Unclaimed Income distribution	135.96	139.84	93.32	93.38	104.90	115.48	77.67	90.20	106.27	—	—	—
'A'	148.72	156.31	113.00	110.48	114.77	131.46	102.12	158.71	150.35	—	142.90	—
Provisions												
Provision for depreciation in the value of Investments	29.78	10.00	—	11.23	—	—	—	—	—	—	—	—
Provision for outstanding and accrued Income considered doubtful	16.94	16.94	—	—	1.83	—	—	—	—	—	—	—
'B'	46.72	26.94	—	11.23	1.83	—	—	—	—	—	—	—
TOTAL ('A' + 'B')	195.34	183.25	113.00	121.71	116.60	131.46	102.12	158.71	150.35	—	—	—

SCHEDULE 'D'

INVESTMENTS (AT COST)

Debentures and Bonds Quoted (At Cost)	78.65	185.71	—	421.17	—	—	—	—	—	—	—	—
Unquoted (At Cost)	2862.09	1256.37	2735.30	1534.13	2726.25	1750.00	975.00	—	2686.25	—	1452.75	—
(A)	2940.74	1442.08	2735.30	1955.30	2726.25	1750.00	975.00	—	2687.25	—	1452.75	—
Quoted (Market Value)	76.59	151.25	—	409.94	—	—	—	—	—	—	—	—
Unquoted (At Cost/marked down Cost)	2834.37	1256.37	2735.30	1534.13	2726.25	1750.00	975.00	—	2687.25	—	1452.75	—
(B)	2910.96	1407.61	2735.30	1944.07	2726.25	1750.00	975.00	—	2687.25	—	1452.75	—
Appreciation/Depreciation in the value of quoted investments (B)—(A)	(29.78)	(34.47)	0.00	(11.23)	0.00	0.00	0.00	—	0.00	—	0.00	—

SCHEDULE 'E'

DEPOSITS/OTHER INVESTMENTS

With Scheduled Banks	1361.00	2264.00	77.00	1440.00	675.00	876.00	1332.00	922.00	709.00	—	2689.00	—
With Companies	650.00	1160.00	600.00	—	733.00	1470.00	800.00	2200.00	1250.00	—	3000.00	—
TOTAL	2071.00	3424.00	677.00	1440.00	1408.00	2346.00	2132.00	3122.00	1959.00	—	5689.00	—

SCHEDULE 'F'

OTHER CURRENT ASSETS

Balance with Banks in Current Account	44.01	97.08	25.04	24.67	39.48	33.66	66.35	13.49	128.06	—	98.79	—
Sundry Debtor:	0.72	0.06	0.04	0.05	0.01	0.28	0.06	0.50	9.52	—	435.64	—
Outstanding and accrued income	125.97	151.49	57.68	53.92	170.02	188.68	35.53	66.15	157.22	—	15.40	—
TOTAL	170.70	248.68	82.76	78.64	209.51	222.62	101.94	80.14	294.80	—	549.83	—

SCHEDULE 'G'

DEFERRED REVENUE EXPENDITURE

Balance as per last Balance Sheet	21.00	28.00	19.82	25.48	32.47	—	32.25	—	—	—	—	—
Add : Amount deferred during the year	—	—	—	—	—	32.47	—	32.25	52.48	—	95.56	—
	21.00	28.00	19.82	25.48	32.47	32.47	32.25	32.25	52.48	—	95.56	—
Less : Amount deferred in prior years written off	7.00	7.00	5.65	5.66	7.49	—	6.67	—	—	—	—	—
TOTAL	14.00	21.00	14.15	19.82	24.98	32.47	25.58	32.25	52.48	—	95.56	—

NOTES annexed to and forming part of the Accounts of all the Schemes as at 30th June, 1986.

SCHEDULE 'J'

1. GENERAL

1.1 Development Reserves Fund :

In accordance with the provisions of Section 25 (B) (1) of the Unit Trust of India Act, 1963, the Trust has created a "Development Reserve Fund". The Fund comprises of contributions made by the subsequent Schemes every year based on the mobilisation of funds under those schemes during the year and the income earned by the Fund.

For administrative convenience, the Fund is being accounted by the Unit Scheme 1964 but it belongs to the Trust and is to be applied for developmental and promotional expenses of new Schemes.

During the year, an amount of Rs. 35.97 lakhs has been applied towards such expenses of Children's Gift Growth Fund (C.G.G.F.) 1986.

1.2 Deferred Revenue Expenditure :

In accordance with the provisions of Section 25(3) of the Unit Trust of India Act, 1963, all initial direct expenses incurred by the closed-end schemes are written off over the duration of the Scheme. The balance of expenditure remaining to be written off is being carried forward as "Deferred Revenue Expenditure".

1.3 Allocation of Common Expenses :

In accordance with the provisions of Section 25(4) of the Unit Trust of India Act, 1963, certain common expenses incurred by the Unit Scheme 1964 have been allocated to the other Schemes. Accordingly, expenditure of each Scheme includes amount of common expenses allocated to it.

1.4 Depreciation in the Value of Investments :

1.4.1 No depreciation has been provided on Government Securities.

1.4.2 In respect of Debentures and Bonds, depreciation has been provided in the accounts as under :

- (i) in case of quoted debentures and bonds where the market value is less than cost, difference between the cost and the market value;
- (ii) in case of unquoted debentures and bonds, where the yield on unquoted convertible and non-convertible debentures and bonds is less than 13.5% and 15% respectively, difference between the cost and the marked down cost calculated on the basis of said respective rates of yield;
- (iii) in case of privately placed debentures and bonds, where the yield is less than 14%, difference between the cost and the marked down cost calculated on the basis of said rate of yield.

1.4.3 In respect of Equity and Preference shares, depreciation has been provided in the accounts as under:

- (i) in case of quoted equity and preference shares where the market value is less than cost, difference between the cost and the market value;
- (ii) in case of unquoted equity shares, where the intrinsic value is less than the cost, difference between the cost and the intrinsic value;
- (iii) in case of unquoted preference shares, where the yield is less than 15%, difference between the cost and the marked down cost calculated on the basis of said rate of yield.

1.5 Sundry Debtors/Sundry Creditors :

Sundry Debtors and Sundry creditors under all the Schemes include inter-scheme balances as under :

Scheme	(Rs. in lakhs)			
	Due to Unit Scheme 1964		Due from Unit Scheme 1964	
	1985-86	1984-85	1985-86	1984-85
Unit Scheme 1971	50.57	34.04	55.02	35.75
Unit Scheme 1981 (C.R.T.S.)	2.98	2.75	7.11	15.62
Capital Gains Scheme (C.G.S.) 1983	72.64	53.58	138.24	785.05
Children's Gift Growth Fund (C.G.G.F.) 1986	4.44	—	161.60	—
Monthly Income Unit Scheme (M.I.S.) 1983	0.63	0.49	—	—
Monthly Income Unit Scheme (M.I.S.-2) 1983	0.43	0.33	—	—
Monthly Income Unit Scheme (M.I.S.-3) 1984	0.56	11.37	—	—
Monthly Income Unit Scheme (M.I.S.-4) 1985	6.32	31.73	—	—
Monthly Income Unit Scheme (M.I.S.-5) 1985	28.75	—	—	—
Monthly Income Unit Scheme with Growth (M.I.S.G.-6) 1986	20.82	—	107.11	—
Income Unit Scheme (I.U.S.) 1982	2.41	1.88	—	—
Growth and Income Unit Scheme (G.I.S.) 1983	1.39	0.31	—	—
Income Unit Scheme (I.U.S.) 1985	21.22	14.79	—	—
Growing Income Unit Scheme (G.I.U.S.) 1986	28.09	—	13.45	—

1.6 Regrouping of previous year's figures :

Previous year's figures have been regrouped wherever necessary to make them comparable with those of the current year.

2. UNITS SCHEME 1964

2.1 Reconciliation of Unit Capital, Income Distribution and unpaid Income Distribution Accounts :

Reconciliation in respect of Unit Capital, Income Distribution and Unclaimed Income Distribution Account with subsidiary/detailed records is still in progress and adjustments, if any, will be made on reconciliation. However, transaction for the year 1982-83 to 1985-86 relating to the Unit Capital have been duly reconciled.

2.2 Unit Premium Reserve Accounts :

2.2.1 In respect of certain investments in shares of companies, the cost off which was written off in earlier years, where such companies have improved their financial position (have a positive net worth) and have declared dividend during the year, a sum of Rs. 16.30 lakhs (previous year Rs. 11.67 lakhs) has been written back to Unit Premium Reserve Account.

2.2.2 The following provisions towards fall in the value of certain investments etc. have been charged to the Unit Premium Reserve Account :

(i) In respect of debentures and bonds net amount of Rs. 444.71 lakhs (previous year Rs. 122.91 lakhs) towards the principal amount :

(ii) In respect of unquoted shares in companies whose accumulated losses exceeded their aggregate capital and reserves, Rs. 6.04 lakhs (previous year Rs. 40.14 lakhs) by writing off the value to Re.1/- each.

(iii) In respect of funded interest, Rs. 22.17 lakhs (previous year Rs. 15.32 lakhs), towards principal amount considered doubtful of recovery.

2.3 Investments :

2.3.1 Investments include contracts awaiting completion for purchase of Debentures and Bonds of Rs. 51.17 lakhs (previous year Rs. 790.93 lakhs) and Equity shares of Rs. 207.12 lakhs (previous year Rs. 259.77 lakhs).

2.3.2 Investments exclude contracts awaiting completion for sale of Debentures and Bonds of Rs. NIL (previous year Rs. NIL) and Equity shares of Rs. 7.06 lakhs (previous year Rs. 109.75 lakhs).

2.3.3 In respect of investments kept in safe custody, confirmations as of 30th June, 1986 have been received. A reconciliation of holdings of the Trust with the confirmations received and investments physically verified has revealed certain differences which are being followed up for final adjustments.

2.4 Sundry Debtors/Sundry Creditors :

2.4.1 Sundry Debtors include Rs. 2.51 lakhs (previous year Rs. 2.00 lakhs) of income distribution, paid in excess, recoverable from unitholders. The Trust is taking necessary steps for recovery.

2.4.2 Sundry Creditors include a sum of Rs. 6.58 lakhs (previous year Rs. 8.87 lakhs) being the balance amount payable to unitholders of the Unit Scheme 1976, whose assets and liabilities have been taken over with effect from 1st July, 1981 consequent to the closure of that Scheme.

2.5 Provision for Gratuity :

No provision has been made during the year in respect of anticipated liability of the Trust for gratuity payable to the staff of the Reserve Bank of India on deputation with the Trust as the provision of Rs. 40.00 lakhs already made in the accounts upto 30th June, 1978 is considered adequate.

In respect of the Trust's own employees, according to valuation made by an actuary, the accrued liability of the Trust towards gratuity amounting to Rs. 42.00 lakhs (previous year Rs. 32.97 lakhs) has been provided in the accounts.

2.6 Union Settlement :

The liability towards salaries etc. payable with effect from 1st July 1983 arising out of the settlement/Agreement finalised with the Employees' Union on 4th September, 1986, would be accounted for in the year 1986-87 as the amount is yet to be determined.

2.7 Contingent liability :

Contingent liability on account of uncalled liability on partly paid shares and debentures is Rs. 2882.40 lakhs (previous year Rs. 666.14 lakhs).

3. UNIT SCHEME 1971

3.1 Unit Premium Reserve Account :

Provision of Rs. 1.44 lakhs (previous year Rs. NIL) towards fall in the value of debentures and bonds has been charged to the Unit Premium Reserve Account.

3.2 Investments :

In respect of investments kept in safe custody, confirmations as of 30th June 1986 have been received. A reconciliation of holdings of the Trust with the confirmations received and investments physically verified has revealed certain differences in some cases which are being followed up for final adjustments.

3.3 Sundry Creditors :

Sundry Creditors include Rs. 86.56 lakhs (previous year Rs. 67.75 lakhs) received for the year 1980-81 onwards on account of sale of units for which adjustment to the Unit Capital and Premium accounts remains to be made pending scrutiny thereof. Necessary provision for Income Distribution thereon will be made after completion of the scrutiny.

3.4 Deferred Revenue Expenditure :

The amount transferred to 'Deferred Revenue Expenditure' and the amount of 'Deferred Expenditure' written off being the commission to agents have been arrived at on the basis adopted by the Trust considering the long term nature of the Scheme.

3.5 Maturity Bonus :

According to the amendment made to the Scheme during the year, unit holders completing the term of the Plan are entitled to a Maturity Bonus equivalent to 5% of the target amount for 10 years plan and 7.5% of the target amount for 15 years plan.

Accordingly, a sum of Rs. 559.68 lakhs has been appropriated from General Reserve being the liability for Maturity Bonus in respect of earlier years and Rs. 199.28 lakhs being the liability for the year has been charged to the Revenue Account.

4. CHILDREN'S GIFT GROWTH FUND (C.G.G.F.) (1986)**4.1 Unit Capital :**

Pending processing and scrutiny of applications received under the Scheme, amounts received on sale of units have been kept in Application Money Account.

4.2 Dividend :

As per the provisions of the Scheme, pro-rata dividend for the period ended 30th June, 1986 is payable @ 12.5% p. a. This will be accounted for in the year to end on 30th June, 1987 alongwith the dividend for that year.

4.3 Development Reserve Fund :

In respect of amounts aggregating to Rs. 97.05 lakhs remitted by Collecting agents after 30th June, 1986 contribution of Rs. 0.24 lakhs to 'Development Reserve Fund' (as detailed in note No. 1.1) will be made in the year to end on 30th June 1987.

5. MONTHLY INCOME UNIT SCHEME WITH GROWTH (M. I.S.G.-6) 1986 :**5.1 Unit Capital :**

Pending processing and scrutiny of applications received under the Scheme, amounts received on sale of units have been kept in Application Money Account.

5.2 Dividend :

As per the provisions of the Scheme, pro-rata dividend for the period ended 30th June 1986 is payable @ 12% p.a. This will be accounted for in the year to end on 30th June 1987 alongwith the dividend for that year.

5.3 Development Reserve Fund :

In respect of amounts aggregating to Rs. 327.29 lakhs remitted by the collecting agents after 30th June, 1986, contribution of Rs. 0.82 lakhs to 'Development Reserve Fund' (as detailed in note No. 1.1) will be made in the year to end on 30th June, 1987.

6. NEW SCHEME ACCOUNTS :

6.1 Schemes Introduced in the Current Year :

The following schemes have come into force during the year and current year's accounts have been drawn up for the periods, mentioned as under :—

Schemes	Date of Commencement	Accounts drawn upto period of 30th June, 1986
(i) Children's Gift Growth Fund (C.G.G.F.)	14th April 1986	21/2 Months
(ii) Monthly Income Units Scheme (MIS-5) 1985	1st September, 1985	10 Months
(iii) Monthly Income Unit Scheme with Growth (MISG-6) 1986	1st April, 1986	3 Months
(iv) Growth & Income Units Scheme (GIUS) 1986	1st December, 1985	7 Months

6.2 Schemes Introduced in the previous Year :

The following Schemes have come into force during the previous year, and as the accounts for their previous periods which were not for twelve months, are not comparable with those of the current year.

Schemes	Date of Commencement	Period Drawn upto 30th June 1985
(i) Monthly Income Unit Scheme (MIS-3) 1984	1st September, 1984	10 Months
(ii) Monthly Income Unit Scheme (MIS-4) 1985	1st March, 1985	4 Months
(iii) Income Unit Scheme (IUS) 1985	1st January, 1985	6 Months

		M. J. PHERWANTI Chairman	Dr. P.D. OJHA Dr. S. A. DAVE	R. NARAYANAN
(RATANS MAMA & CO. (K.S. AIYAR & CO.) Chartered Accountants		J. K. SARKAR Executive Trustee		SATISH AJMERA
K.N. ATMARAMANI General Manager (Finance & Investments)	C. G. PAREKH Deputy General Manager (Accounts)		Trustees	C. S. KALYANASUNDARAM Trustees

Bombay
9th September, 1986

